

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ILLINOIS**

John A. Taropff,

Plaintiff,

v.

United States of America,

Defendant.

Case No. 3:09-cv-00411-DRH-CJP

**EXHIBIT 1 TO COMPLAINT**

**RELATED TO DOCUMENT # 2 OF THE DOCKET**

# **EXHIBIT 1**



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

DLA Piper US LLP  
203 N. LaSalle St. S-1900  
Chicago, IL 60601  
Attn: Mark Bradford

EMPLOYEE NAME:	Y. Taylor
EMPLOYEE BADGE NUMBER:	36-09992
EMPLOYEE SYMBOLS:	SE:S:C:F:TS:W:A:7:1
TELEPHONE NUMBER:	312-566-2895
DATE:	02/03/2009

**CERTIFIED MAIL**

Re: John A. Tarpoff

Dear Mr. Bradford:

We have reviewed your client's request on Form 843, Claim for refund and abatement of the trust fund recovery penalty assessed against him for tax period ending March 31, 2004 and June 30, 2004. This assessment was made under Internal Revenue Code Section 6672 because Gateway Beef, LLC. did not pay the Federal employment taxes due for the tax periods above.

On November 1, 2007, a determination from our Appeals Office was mailed to your client finding him a responsible person who acted willfully. A copy of this letter is attached for your review.

Our records show the assessment was made on the basis of facts ascertained during our investigation of the matter. Your client's claim provided no information or evidence to support a change in the original assessment. This is Mr. Tarpoff's legal notice that his claim is disallowed.

If you wish to bring suit or proceedings for recovery of any tax, penalties, and other monies that were paid and for which this notice of disallowance is issued, you may do so by filing such a suit with the United States District Court having jurisdiction, or the United States Court of Federal Claims. The law permits you to do so within two years of the mailing date of this letter.

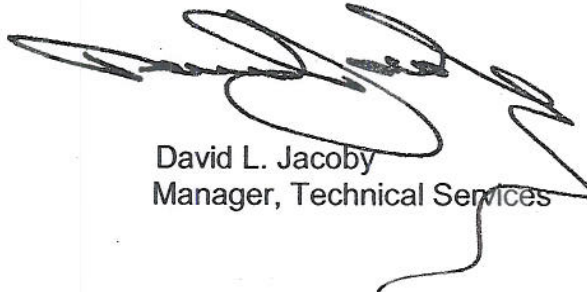
For any unpaid Section 6672 liability that arises from periods beginning or transactions occurring after December 31, 1998, the Internal Revenue Service is required to suspend most of its otherwise allowable collection activities if you file a proper lawsuit

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seeking a refund with respect to your disallowed refund claim for the Section 6672 liability. While the Internal Revenue Service is prohibited from collecting the unpaid portion of your liability by levy, the limitation period for the Internal Revenue Service to collect this liability is also suspended pursuant to IRC Section 6331(i)(5).

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in black ink, appearing to read "David L. Jacoby", is written over the typed name and title.

David L. Jacoby  
Manager, Technical Services

Enclosure